



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00** County: **SALINE**

Fiscal Year End: **11/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,818,510**

Equalized Assessed Valuation: **\$177,523,839**

Population: **26,325**

Employees:

Full Time: **130**

Part Time:

Salaries Paid: **\$3,309,169**

Blended Component Units

Number Submitted = 1
Saline County 911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,207,602	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$122	\$269	\$247
Revenue Collected During FY 04:	\$9,585,097	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,923,233	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$364	\$375	\$353
Per Capita Expenditures:	\$377	\$370	\$353
Revenues over (under) Expenditures:	-\$338,136	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	58.29%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,784,534	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$220	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,008,460	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,239,321	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$582,516	\$6,759,278	\$1,661,463
Per Capita Debt:	\$22	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Sangamon County**

Unit Code: **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,576,120**

Equalized Assessed Valuation: **\$2,815,923,733**

Population: **188,951**

Employees:

Full Time:	765
Part Time:	92
Salaries Paid:	\$30,611,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$30,096,581	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$159	\$269	\$247
Revenue Collected During FY 04:	\$65,597,554	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$74,478,233	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$347	\$375	\$353
Per Capita Expenditures:	\$394	\$370	\$353
Revenues over (under) Expenditures:	-\$8,880,679	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	109.29%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$81,399,732	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$431	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,015,486	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,363,576	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$12,626,226	\$6,759,278	\$1,661,463
Per Capita Debt:	\$67	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Schuyler County**

Unit Code: **084/000/00** County: **SCHUYLER**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,739,751**

Equalized Assessed Valuation: **\$71,087,670**

Population: **7,189**

Employees:

Full Time:	38
Part Time:	5
Salaries Paid:	\$1,399,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,197,136	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$584	\$386	\$356
Revenue Collected During FY 04:	\$4,266,570	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,469,764	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$593	\$528	\$486
Per Capita Expenditures:	\$622	\$535	\$512
Revenues over (under) Expenditures:	-\$203,194	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	76.84%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,434,638	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$478	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,651,225	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$783,413	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$112,451	\$116,049	\$36,200
Per Capita Debt:	\$16	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Scott County		
Unit Code:	085/000/00	County:	SCOTT
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,068,297		
Equalized Assessed Valuation:	\$55,563,783		
Population:	5,644		
Employees:			
	Full Time:	22	
	Part Time:	28	
	Salaries Paid:	\$2,193,153	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,360,345	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$595	\$386	\$356
Revenue Collected During FY 04:	\$2,665,282	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,591,540	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$472	\$528	\$486
Per Capita Expenditures:	\$459	\$535	\$512
Revenues over (under) Expenditures:	\$73,742	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	134.80%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,493,477	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$619	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,276,242	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$828,260	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$869,533	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$154	\$16	\$
Revenue Collected During FY 04:	\$2,461,486	\$232,189	\$
Expenditures During FY 04:	\$2,436,117	\$227,500	\$
Per Capita Revenue:	\$436	\$41	\$
Per Capita Expenditures:	\$432	\$40	\$
Operating Income (loss):	\$25,369	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	34.30%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$835,512	\$97,637	\$
Per Capita Ending Retained Earnings:	\$148	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00** County: **SHELBY**

Fiscal Year End: **8/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,821,928**

Equalized Assessed Valuation: **\$324,013,547**

Population: **22,893**

Employees:

Full Time:	75
Part Time:	6
Salaries Paid:	\$2,828,706

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,315,094	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$232	\$269	\$247
Revenue Collected During FY 04:	\$7,660,309	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,175,836	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$335	\$375	\$353
Per Capita Expenditures:	\$313	\$370	\$353
Revenues over (under) Expenditures:	\$484,473	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	81.09%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,818,917	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$254	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,522,156	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,113,455	\$6,759,278	\$1,661,463
Per Capita Debt:	\$49	\$103	\$61
General Obligation Debt over EAV:	0.15%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	St. Clair County		
Unit Code:	088/000/00	County:	ST. CLAIR
Fiscal Year End:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$229,482,991		
Equalized Assessed Valuation:	\$2,755,872,000		
Population:	261,941		
Employees:			
	Full Time:	943	
	Part Time:	127	
	Salaries Paid:	\$30,002,085	

Blended Component Units

Number Submitted = 2
 Intergovernmental Grants Department
 Public Building Commisison

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$116,541,382	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$445	\$269	\$247
Revenue Collected During FY 04:	\$80,381,764	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$71,566,782	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$307	\$375	\$353
Per Capita Expenditures:	\$273	\$370	\$353
Revenues over (under) Expenditures:	\$8,814,982	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	167.00%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$119,518,746	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$456	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,624,931	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$67,517,131	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$109,656,928	\$6,759,278	\$1,661,463
Per Capita Debt:	\$419	\$103	\$61
General Obligation Debt over EAV:	2.70%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$153,373,536	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$586	\$29	\$
Revenue Collected During FY 04:	\$1,360,097	\$1,677,001	\$
Expenditures During FY 04:	\$14,833,169	\$1,917,706	\$
Per Capita Revenue:	\$5	\$34	\$
Per Capita Expenditures:	\$57	\$36	\$
Operating Income (loss):	-\$13,473,072	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	1012.85%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$150,237,593	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$574	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Stark County

Unit Code: 087/000/00 County: STARK

Fiscal Year End: 11/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,256,016

Equalized Assessed Valuation: \$91,468,551

Population: 6,145

Employees:

Full Time:	27
Part Time:	15
Salaries Paid:	\$928,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$1,859,634	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$303	\$386	\$356
Revenue Collected During FY 04:	\$2,054,512	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,260,107	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$334	\$528	\$486
Per Capita Expenditures:	\$368	\$535	\$512
Revenues over (under) Expenditures:	-\$205,595	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	72.49%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,638,451	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$267	\$459	\$384

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,628,746	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$429,370	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,965,714**

Equalized Assessed Valuation: **\$579,742,569**

Population: **48,979**

Employees:

 Full Time: **275**

 Part Time: **70**

 Salaries Paid: **\$10,464,934**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,264,087	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$148	\$269	\$247
Revenue Collected During FY 04:	\$20,129,226	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$19,182,036	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$411	\$375	\$353
Per Capita Expenditures:	\$392	\$370	\$353
Revenues over (under) Expenditures:	\$947,190	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	37.72%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,234,599	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$148	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,655	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,381,274	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,524,420	\$6,759,278	\$1,661,463
Per Capita Debt:	\$215	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,711,568	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$35	\$29	\$
Revenue Collected During FY 04:	\$6,580,604	\$1,677,001	\$
Expenditures During FY 04:	\$7,108,008	\$1,917,706	\$
Per Capita Revenue:	\$134	\$34	\$
Per Capita Expenditures:	\$145	\$36	\$
Operating Income (loss):	-\$527,404	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	11.97%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$850,966	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$17	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Tazewell County**

Unit Code: **090/000/00** County: **TAZEWELL**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,288,328**

Equalized Assessed Valuation: **\$1,777,540,777**

Population: **125,000**

Employees:

Full Time:	360
Part Time:	30
Salaries Paid:	\$14,322,346

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$27,945,155	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$224	\$269	\$247
Revenue Collected During FY 04:	\$33,208,025	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$34,518,462	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$266	\$375	\$353
Per Capita Expenditures:	\$276	\$370	\$353
Revenues over (under) Expenditures:	-\$1,310,437	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.16%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$26,634,718	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$213	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,400,361	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$27,323,336	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,105,625	\$6,759,278	\$1,661,463
Per Capita Debt:	\$113	\$103	\$61
General Obligation Debt over EAV:	0.77%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Union County**

Unit Code: **091/000/00** County: **UNION**

Fiscal Year End: **11/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,969,385**

Equalized Assessed Valuation: **\$116,978,351**

Population: **18,293**

Employees:

Full Time:	96
Part Time:	17
Salaries Paid:	\$2,457,043

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,931,954	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$106	\$269	\$247
Revenue Collected During FY 04:	\$4,847,180	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,042,929	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$265	\$375	\$353
Per Capita Expenditures:	\$276	\$370	\$353
Revenues over (under) Expenditures:	-\$195,749	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	1.24%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$62,509	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$3	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,140	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	-\$176,231	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,720,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$94	\$103	\$61
General Obligation Debt over EAV:	1.47%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,003,071	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$55	\$29	\$
Revenue Collected During FY 04:	\$863,817	\$1,677,001	\$
Expenditures During FY 04:	\$855,558	\$1,917,706	\$
Per Capita Revenue:	\$47	\$34	\$
Per Capita Expenditures:	\$47	\$36	\$
Operating Income (loss):	\$8,259	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	91.16%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$779,896	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$43	\$30	\$